

OPINION  
46-17

November 9, 1946 (OPINION)

ASSESSORS

RE: Qualifications - Owner of Property

Re: District Assessor - Section 57-0233 and Chapter 13, S.L. 1944.

You inform us that you were elected assessor in the first district in Sioux County and that you have been informed that you are ineligible for the reason that you do not own real property, except real property which is held in trust for you by the Federal Government.

Section 57-0233 of the Revised Code of North Dakota of 1943 provides that "No person shall be eligible to be a district assessor, unless he is a voter and the owner of real estate in such district." This section, however, was amended at the Special Session of the Legislature in 1944 by chapter 13 of the Session Laws of 1944. This section provides that "No person shall be eligible to be an assessor unless he is a voter and the owner of real estate or personal property in the district."

Therefore, if you own personal property which is subject to taxation in your district, it is our opinion that you are eligible to hold the office of district assessor.

NELS G. JOHNSON

Attorney General